



President
Ketan Vajani

Hon. Jt. Secretaries
Neha Gada | Mehul Sheth

Vice President
Parag Ved

Treasurer
Vijay Bhatt

Imm. Past President
Anish Thacker

27th August, 2021

To,

Smt. Nirmala Sitharaman,
Hon'ble Finance Minister,
Ministry of Finance, North Block,
New Delhi 110 001

Honorable Madam,

Subject: Extension of due date of filing Forms 10A for re registration of Trusts and payment of taxes under Vivad se Vishwas.

The Chamber of Tax Consultants (CTC), Mumbai, was established in 1926. CTC is one of the oldest (94 years old) voluntary non-profit making organizations in Mumbai formed with the object of educating and updating its members on Tax and other laws. It has robust membership strength of about 4000 professionals comprising of Advocates, Chartered Accountants and Tax Practitioners. It has from time to time made various representations to different Government Authorities drawing their attention to pressing issues.

I) Re-Registration of Entities u/s 12A as well as Section 80G

The last date for registration as of date is 31st August 2021 and it has to be done digitally on the portal of department "incometax.gov.in" – which is still under upgradation and maintenance.

We have been informed by the users of the following issues being faced and we request that these be rectified immediately and **the date for filing would certainly need to be extended** as it is almost impossible to meet the due date of 31/08/2021.

At the outset do note that even as of date, the portal is not working seamlessly and very often the Utility for filing of these forms is not accessible. It often takes immense time to complete one filing whereas the time taken earlier was a fraction of the same.

Some of the issues faced are as under:

1. The Form has to be filled online. Since the new portal was launched, the Form was not available for a prolonged period and has only just been made available – hence Trusts have not got a reasonable time to comply with these compliances.

2. There has been numerous issues with registering DSC (Digital Signature Certificate) and also the verification has not been working since last few days.
3. As per Section 140, the Signatory can be any Principal Officer of the Trust. The Portal does not provide this option and requires registration only by a Trustee or Managing Trustee. All entities needing registrations may not be Trusts but could be Societies, Companies as well as AOPs.
4. OTPs (One Time Password) are often not getting received by Trustee even after generating. By the time OTP is received, the forms are getting rejected by stating that the OTP is incorrect in most cases.
5. At the time of uploading, if by chance you reach to end, it abruptly closes the process by saying submission failed / No response received from SERVER or in some cases it says DSC is not registered.
6. Figures of Assets /Liabilities are to be given only in cases where return for FY1920 is not filed. However, even in cases where such returns are filed, unless these details are filled it gives an ERROR.
7. When filing using DSC most often an error populates stating “Something went wrong, please try later”.
8. Relevant attachments are not getting uploaded despite multiple efforts and a CODED error message appears.
9. Saved DRAFTS are being saved Blank – saved details do not show necessitating a repeat key in of data.
10. Options selected appear changed when one views the form.

We draw your attention that in the original phase of filings under the old Portal none of these errors were there and the filing was a smooth process.

We request for:

- All the errors be debugged and the portal be made fully operational as soon as possible.
- Assessee be requested to not even attempt to file in the interim and once the portal is debugged, a public announcement be made and a period of 2 months be given thereafter to complete the re-registration process.
- The due date of 31st August be extended immediately and the Revenue be requested not to send reminder SMS to Institutions to close the filing by 31st August 2021.



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II) Payment of Taxes under Vivad Se Vishwas

The Due date of payment of taxes without additional tax is 31/08/2021. The taxes are to be paid after Form No. 3 is uploaded by the Pr. Commissioner of Income Tax. In quite a few cases still Form No. 3 is showing as “awaited” on the new income tax portal.

We request for:

- Kindly extent the due date of payment of taxes under Direct Tax Vivad Se Vishwas Scheme for one month after the end of the month in which portal is completely operational.

Yours Sincerely,

For THE CHAMBER OF TAX CONSULTANTS

Sd/-

Ketan Vajani
President

Sd/-

Mahendra Sanghvi
Chairman
Law & Representation Committee

Sd/-

Apurva Shah
Co-Chairman

CC: Chairman CBDT